

1865 : Bom. Act VII.] *Religious Endowments (extension of Act XX of 1863 to Kanára).*

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1865 : Bom. Act VIII.] *Local funds (Sindh). (Sec. 1.)*

BOMBAY ACT No. VII OF 1865.

(The assent of the Governor General of India to this Act was first published by the Governor of Bombay on the 5th December, 1865.)

An Act to extend the provisions of Act of the Governor General of India in Council, No. XX of 1863 ^[a], to the district of Kanára in the Bombay Presidency.

WHEREAS it is expedient to extend the provisions of Act No. XX of 1863^[a] Preamble.
(*An Act to enable the Government to divest itself of the management of religious endowments*) to the district of Kanára in the Bombay Presidency ; It is enacted as follows :—

1. The provisions of Act No. XX of 1863 ^[a] are hereby extended to the district of Kanára in the Bombay Presidency. Act XX of 1863 extended to Kanára.

2. A notice of the appointment of the committee referred to in section 7 of Act XX of 1863 ^[a] shall, if posted at the mamlatdar's office, be equivalent to a notification of such appointment in the official Gazette. Notice of appointment of committee.

3. The words " Board " and " Board of Revenue," as used throughout Act XX of 1863 ^[a], shall, for the purposes of this Act, be held to mean the Revenue Commissioner of the division. Interpretation-clause.

BOMBAY ACT No. VIII OF 1865 ^[b].

(The assent of the Governor General of India to this Act was first published by the Governor of Bombay on the 27th December, 1865.)

An Act to authorize taxation in the Province of Sindh for objects of public local utility and improvement.

WHEREAS it is expedient to provide funds for local works of public utility and improvement ^[c] ; It is enacted as follows :— Preamble.

1. It shall be lawful to levy for the purposes of this Act from all lands in the Province of Sindh a cess not exceeding one anna on every rupee Levy of local cess on lands.

[^a] Printed, General Acts, 1834-66, Ed. 1887, p. 384.

[^b] It is enacted in Bom. Act I of 1884, s. 2 (printed in Vol. III of this Code), that this Act may be called " The Sindh Local Funds Act, 1865."

The net proceeds of the cess on land and of the shop-tax levied under Bom. Act VIII of 1865 are to be credited to the Local Fund constituted by Bom. Act I of 1884—see s. 44 of that Act in Vol. III of this Code.

[^c] Words repealed by Bom. Act I of 1884 are omitted.

(Secs. 2-5.)

assessable to the ordinary land-revenue, and such cess shall be levied in the same manner, and under the same rules, as the ordinary land-revenue :

Levy of cess
on settled
lands.

Provided that in all cases where an assessment of land-revenue has been authoritatively fixed for a term of years before this Act comes into operation and no cess has been theretofore levied upon such assessment, the cess authorized by this Act to be levied shall not be levied until the expiration of such term :

Cess on lands
hereafter set-
tled to be
imposed at
time of settle-
ment.

Provided also that, in respect of lands of which a settlement for a term of years may be made after this Act comes into operation, such cess be imposed at the time when such settlement is made, and at no other period during the currency of the term.

Cess on alien-
ated lands.

2. It shall also be lawful, in the case of jágír and other alienated lands, to levy such cess at the rate of [^a] five per centum on the assessable value of those lands, instead of the rate hereinbefore directed to be levied.

Levy of cess
from farmers
of land or saír
revenue.

3. It shall also be lawful to levy a cess not exceeding one anna on every rupee leviable under the head of land or saír revenue from all farmers of land or saír revenue who may take farms subsequently to this Act coming into operation.

Levy of shop-
tax.

4. It shall also be lawful to levy a shop-tax at rates according to classes to be approved and notified by the Commissioner in Sindh from time to time, but in no case exceeding rupees ten per annum for each shop, and such tax shall be leviable from all persons who carry on any profession, trade or employment for gain, and use a shop or office for the purpose, and shall be enforced in the same manner and under the same rules as are provided for the levy of land-revenue, so far as applicable.

Cess and tax
by whom
levied and
how collected.

5. The cess and tax to be levied under this Act shall be levied by the Commissioner in Sindh under the orders of the Governor in Council of Bombay, and shall be collected by such officers as the said Commissioner, acting under such orders, shall direct to collect the said cess and tax.

6 to 8. [*Assignment of portion of taxes to local fund committees ; payment of residue to Government ; account to be kept.*] Repealed by Bom. Act I of 1884.

[*] "Of" was substituted for the original words by Bom. Act I of 1884, s. 76 printed in Vol. III of this Code.